

# the condition of education 2007



## INDICATOR 40

### Public Elementary and Secondary Expenditures by District Poverty

The indicator and corresponding tables are taken directly from *The Condition of Education 2007*. Therefore, the page numbers may not be sequential.

Additional information about the survey data and supplementary notes can be found in the full report. For a copy of *The Condition of Education 2007*, visit the NCES website (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2007064>) or contact ED PUBs at 1-877-4ED-PUBS.

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# Finance

## Public Elementary and Secondary Expenditures by District Poverty

*Total expenditures per student in 2003–04 were highest in low-poverty school districts and next highest in high-poverty school districts.*

Expenditures per student in public elementary and secondary schools vary by the level of poverty in a district. For example, in 2003–04, total expenditures per student were highest in low-poverty districts (\$10,857), next highest in high-poverty districts (\$10,377), and lowest in middle- and middle-high poverty districts (\$9,042 and \$9,045, respectively) (see supplemental table 40-1).<sup>1</sup> Districts were divided into five equal-sized groups based on the percentage of 5- to 17-year-olds in poverty. The low-poverty district category consists of the 20 percent of students in districts with the lowest percentages of poor school-age children. Conversely, the high-poverty district category consists of the 20 percent of students in districts with the highest percentages of poor school-age children.

Between 1995–96 and 2003–04, total expenditures per student increased by 24 percent in constant dollars, from \$7,847 to \$9,754. Total expenditures per student increased the most for the high-poverty districts (28 percent), and the least for low-poverty districts (21 percent).

Expenditures in the other three categories increased between 22 and 27 percent.

Current expenditures, which include instructional, administrative, and operation and maintenance expenditures, followed a similar pattern as total expenditures. For example, the low- and high-poverty districts had the highest current expenditures per student in 2003–04 (see supplemental table 40-2). However, unlike total expenditures, current expenditures in high-poverty and low-poverty districts were about the same (\$8,858 and \$8,832, respectively).

The types of communities in which low- and high-poverty school districts were located differed. For example, 69 percent of students in low-poverty districts were enrolled in the suburbs, while 10 percent of the students in low-poverty districts were in cities (see supplemental table 40-3). In contrast, 69 percent of the students in high-poverty districts were in cities, while the suburbs enrolled 6 percent.

<sup>1</sup> Total expenditures include all expenditures allocable to per student costs—current expenditures for regular school programs, capital outlay, and interest on school debt. All expenditures in this indicator are in constant 2003–04 dollars. The Consumer Price Index (CPI) was used to adjust expenditures into constant dollars. See supplemental note 11 for information on the CPI and classifications of expenditures.

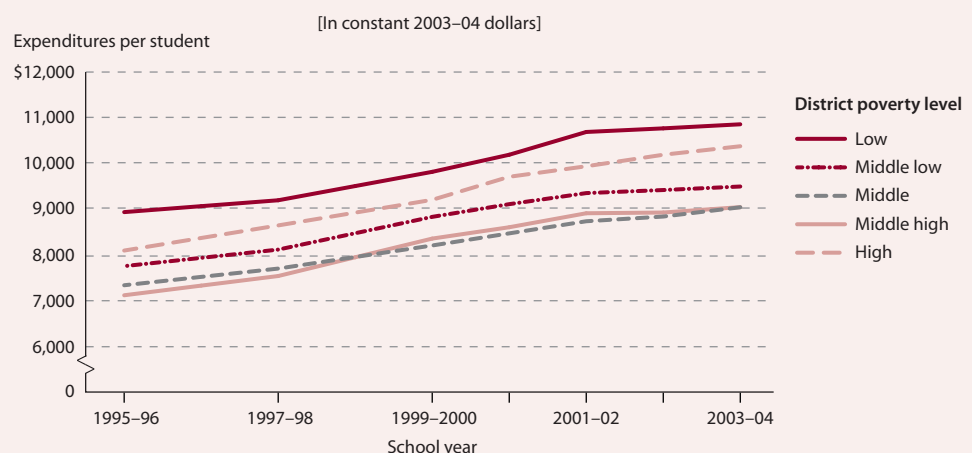
NOTE: See supplemental note 1 for further information on poverty and community types. Regular districts include elementary/secondary combined districts and separate elementary or secondary districts. They exclude Department of Defense districts and Bureau of Indian Affairs districts.

SOURCE: U.S. Department of Commerce, Census Bureau, "Small Area Income & Poverty Estimates," 1995–96, 1997–98, and 1999–2000 to 2003–04; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1995–96, 1997–98, and 1999–2000 to 2003–04.



FOR MORE INFORMATION:  
Supplemental Notes 1, 3, 11  
Supplemental Tables 40-1,  
40-2, 40-3

**TOTAL EXPENDITURES PER STUDENT: Public school district expenditures per student, by district poverty level: Various years, 1995–96 to 2003–04**



## Public Elementary and Secondary Expenditures by District Poverty

**Table 40-1. Total expenditures per student in fall enrollment in public school districts and percent change, by district poverty level: Various years, 1995–96 to 2003–04**

[In constant 2003–04 dollars]								
District poverty level <sup>1</sup>	Total expenditures per student <sup>2</sup>							Percent change from 1995–96 to 2003–04
	1995–96	1997–98	1999–2000	2000–01	2001–02	2002–03	2003–04	
<b>Total</b>	<b>\$7,847</b>	<b>\$8,239</b>	<b>\$8,884</b>	<b>\$9,217</b>	<b>\$9,523</b>	<b>\$9,630</b>	<b>\$9,754</b>	<b>24.3</b>
Low	8,936	9,195	9,817	10,191	10,689	10,768	10,857	21.5
Middle low	7,754	8,116	8,832	9,110	9,352	9,419	9,496	22.5
Middle	7,336	7,701	8,206	8,471	8,736	8,839	9,042	23.3
Middle high	7,117	7,538	8,357	8,605	8,911	8,927	9,045	27.1
High	8,095	8,645	9,205	9,709	9,939	10,191	10,377	28.2

<sup>1</sup> District poverty was determined by ranking school districts by the percentage of related children ages 5–17 from families with an income below the poverty threshold to all district children ages 5–17, and then dividing these districts into five categories with equal proportions of the total enrollment. The low-poverty district category consists of the 20 percent of students in districts with the lowest percentages of poor school-age children. Conversely, the high-poverty district category consists of the 20 percent of students in districts with the highest percentages of poor school-age children. See *supplemental note 1* for further information on poverty.

<sup>2</sup> Total expenditures have been adjusted for the effects of inflation using the Consumer Price Index (CPI) and are in constant 2003–04 dollars. See *supplemental note 11*.

NOTE: Total expenditures include current expenditures for regular school programs, capital outlay, and interest on school debt. Data are for regular districts, elementary/secondary combined districts, and separate elementary or secondary districts. They exclude Department of Defense districts and Bureau of Indian Affairs districts. See *supplemental note 11* for further information about the accounting terms used in this indicator.

SOURCE: U.S. Department of Commerce, Census Bureau, “Small Area Income & Poverty Estimates,” 1995–96, 1997–98, and 1999–2000 to 2003–04; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (Form F-33),” 1995–96, 1997–98, and 1999–2000 to 2003–04.

**Table 40-2. Current expenditures per student in fall enrollment in public school districts and percent change, by district poverty level: Various years, 1995–96 to 2003–04**

[In constant 2003–04 dollars]								
District poverty level <sup>1</sup>	Current expenditures per student <sup>2</sup>							Percent change from 1995–96 to 2003–04
	1995–96	1997–98	1999–2000	2000–01	2001–02	2002–03	2003–04	
<b>Total</b>	<b>\$6,698</b>	<b>\$6,930</b>	<b>\$7,394</b>	<b>\$7,653</b>	<b>\$7,875</b>	<b>\$8,042</b>	<b>\$8,134</b>	<b>21.5</b>
Low	7,478	7,539	7,933	8,198	8,487	8,663	8,832	18.1
Middle low	6,526	6,736	7,259	7,474	7,672	7,813	7,863	20.5
Middle	6,247	6,468	6,814	7,015	7,260	7,364	7,453	19.3
Middle high	6,186	6,448	7,068	7,308	7,532	7,584	7,707	24.6
High	7,052	7,458	7,894	8,271	8,434	8,780	8,858	25.6

<sup>1</sup> District poverty was determined by ranking school districts by the percentage of related children ages 5–17 from families with an income below the poverty threshold to all district children ages 5–17, and then dividing these districts into five categories with equal proportions of the total enrollment. The low-poverty district category consists of the 20 percent of students in districts with the lowest percentages of poor school-age children. Conversely, the high-poverty district category consists of the 20 percent of students in districts with the highest percentages of poor school-age children. See *supplemental note 1* for further information on poverty.

<sup>2</sup> Current expenditures have been adjusted for the effects of inflation using the Consumer Price Index (CPI) and are in constant 2003–04 dollars. See *supplemental note 11*.

NOTE: Data are for regular districts, elementary/secondary combined districts, and separate elementary or secondary districts. They exclude Department of Defense districts and Bureau of Indian Affairs districts. See *supplemental note 11* for further information about the accounting terms used in this indicator.

SOURCE: U.S. Department of Commerce, Census Bureau, “Small Area Income & Poverty Estimates,” 1995–96, 1997–98, and 1999–2000 to 2003–04; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (Form F-33),” 1995–96, 1997–98, and 1999–2000 to 2003–04.

# Public Elementary and Secondary Expenditures by District Poverty

Table 40-3. Percentage distribution of fall enrollment in public school districts, by community type and district poverty level: 2003–04

District poverty level <sup>1</sup>	Total	City	Suburban	Town	Rural
Low	100.0	9.6	68.9	5.9	15.6
Middle low	100.0	17.9	49.1	13.3	19.8
Middle	100.0	25.6	38.0	15.0	21.4
Middle high	100.0	35.9	26.8	17.5	19.9
High	100.0	68.9	6.0	12.0	13.1

<sup>1</sup> District poverty was determined by ranking school districts by the percentage of related children ages 5–17 from families with an income below the poverty threshold to all district children ages 5–17, and then dividing these districts into five categories with equal proportions of the total enrollment. The low-poverty district category consists of the 20 percent of students in districts with the lowest percentages of poor school-age children. Conversely, the high-poverty district category consists of the 20 percent of students in districts with the highest percentages of poor school-age children. See *supplemental note 1* for further information on poverty.

NOTE: Detail may not sum to totals because of rounding. Data are for regular districts, elementary/secondary combined districts, and separate elementary or secondary districts. They exclude Department of Defense districts and Bureau of Indian Affairs districts. See *supplemental note 1* for information about community types.

SOURCE: U.S. Department of Commerce, Census Bureau, “Small Area Income & Poverty Estimates,” 2003–04; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “Local Education Agency Universe Survey,” 2003–04 and “School District Finance Survey (Form F-33),” 2003–04.